

If you are using assistive technology to read this text, please first select EDIT > SELECT ALL .

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Wing Memorial Hospital and Medical Centers	Palmer	Hampden	Nonteaching	09 / 30	12		
Financial Performance Indicators	FY05	FY06	FY07	FY08	FY09	MA Industry Median FY09	NorthEast US Median FY08 [2]
<b>Profitability</b>							
Operating Margin	-0.50%	-10.25%	0.12%	0.50%	0.04%	1.9%	0.9%
Non-Operating Margin	2.22%	3.14%	0.91%	0.60%	0.59%	0.2%	0.07%
Total Margin	1.72%	-7.11%	1.03%	1.10%	0.62%	2.2%	0.9%
Operating Surplus (Loss)	\$682,829	(\$4,082,367)	\$72,375	\$318,792	\$25,000	---	---
Total Surplus (Loss)	\$909,210	(\$3,695,489)	\$605,040	\$702,734	\$440,000	---	---
<b>Liquidity</b>							
Current Ratio	3.46	2.15	2.19	1.43	1.97	1.50	1.55
Days in Accounts Receivable	58.98	51.37	53.39	33.97	22.84	40	46.2
Average Payment Period	35.08	52.12	46.15	51.32	43.26	57	60.3
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	4.79	-2.27	26.35	7.13	3.33	3.0	2.7
Cashflow to Total Debt [4]			18.44%	13.17%	15.25%	20.4%	12.5%
Equity Financing	84.87%	76.62%	64.45%	55.92%	56.79%	37.9%	47.9%
<b>Other</b>							
Total Net Assets	\$31,294,456	\$29,809,426	\$31,638,658	\$33,501,660	\$34,747,000	---	---
Assets Whose Use is Limited	\$1,935,736	\$1,769,446	\$117,267	\$114,065	\$86,000	---	---
Net Patient Service Revenue [5]	\$50,780,729	\$49,422,762	\$56,828,691	\$62,097,659	\$69,248,000	---	---

### FY09 filing based on hospital's audited financial statements

Data Sources: FY05 - FY09 data drawn from DHCFP annual filing and are reconciled to Audited Financial Statements or to hospitals supporting documentation. DHCFP filings may not reflect all financial resources available to a hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information should be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.  
Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

**Notes:**

- [1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.  
[2] NE US Median data from The "Almanac of Hospital Financial & Operating Indicators.", 2010 INGENIX.  
[3] Blank values indicate a facility with no current long term debt in the period covered.  
[4] Blank values indicate a facility with no long term debt net of current portion in the period covered.  
[5] Net Patient Service Revenue includes Premium Revenue.